

## ABSTRACT OF THE DISCLOSURE

A MOS transistor having a T-shaped gate electrode and a method for fabricating the same are provided, wherein the MOS transistor includes a T-shaped gate electrode on a semiconductor substrate; an L-shaped lower spacer disposed at both sides of the gate electrode to cover a top surface of the semiconductor substrate; and low-, mid-, and high-concentration impurity regions formed in the semiconductor substrate of both sides of the gate electrode. The high-concentration impurity region is disposed in the semiconductor substrate next to the lower spacer and the mid-concentration impurity region is disposed between the high- and low- concentration impurity regions. A MOS transistor according to the present invention provides a decrease in a capacitance, a decrease in a channel length, and an increase in a cross-sectional area of the gate electrode. At the same time, the mid-concentration impurity region provides a decrease in a source/drain resistance  $R_{sd}$ .